

Managing corporate tax data in a digital age

A Geographer's Point of View

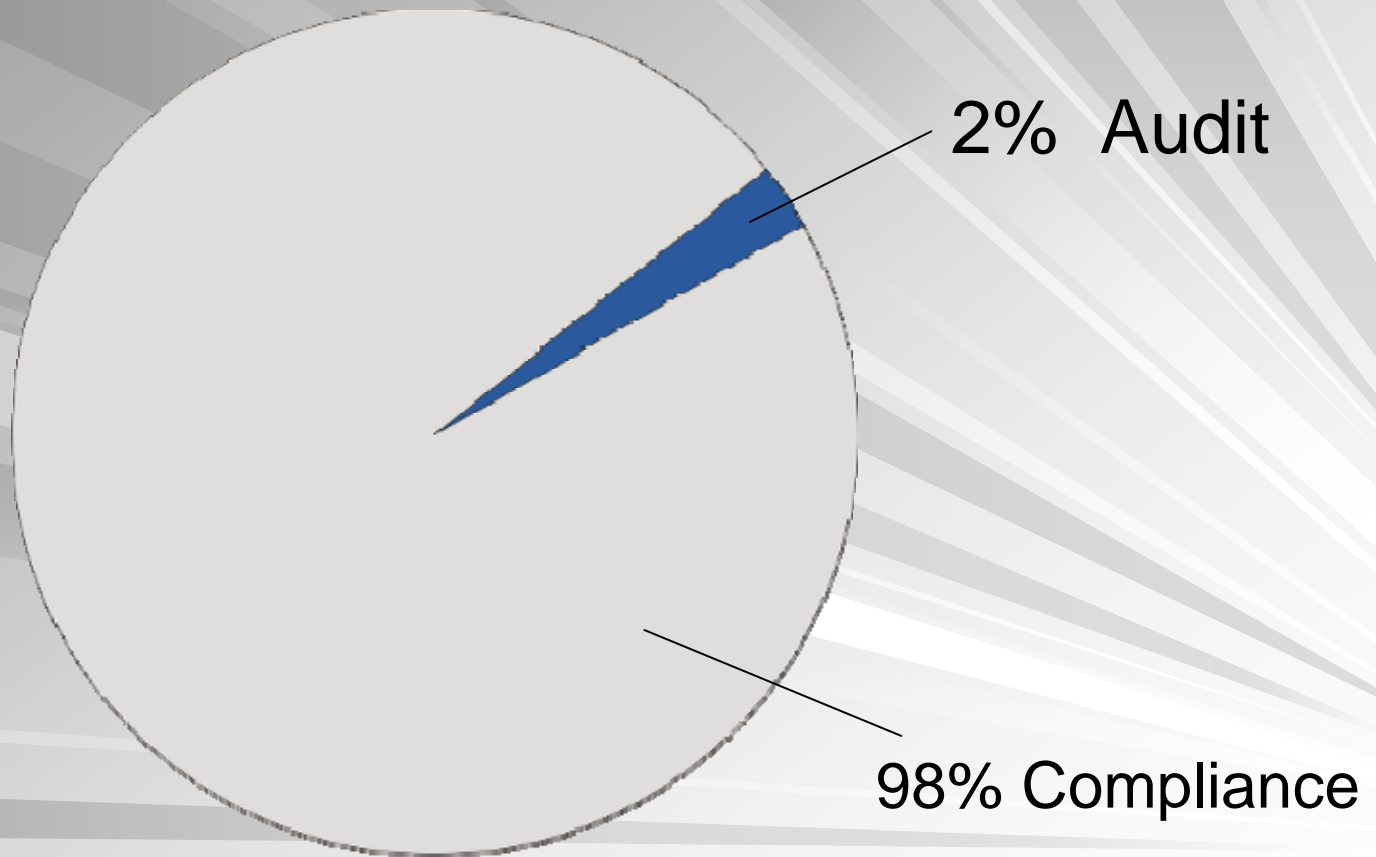
Kithsiri L De Silva

Aerial photographs by courtesy of Terralink Ltd NZ

Disclaimer

- Any views or opinions expressed are my own and do not reflect the official view of NZ Inland Revenue Department

Total Tax Collected Annually



Information is “fons et origo”
of taxation



Taxpayer's Data Triangle (Inverted)

DATA VIEW		DATA SOURCE
	ZOOM OUT - MACRO VIEW	
Full business environment	(1)	Third party data (Including property data)
Market and Supplier Base (Tax Invoices)	(2)	Transactional data - Ex-Income Stream
Business files and records	(3)	Correspondence, Business records, Minutes etc
XBRL	(4)	Journal Entries, Ledger Accounts
XBRL	(5)	Trial balances / balance sheet P&L accounts
XBRL / Company Tax Return	(6)	Net Profit & Income tax adjustment account
Company Tax Return Data Point	(7)	
	ZOOM IN - MICRO VIEW	Taxable income

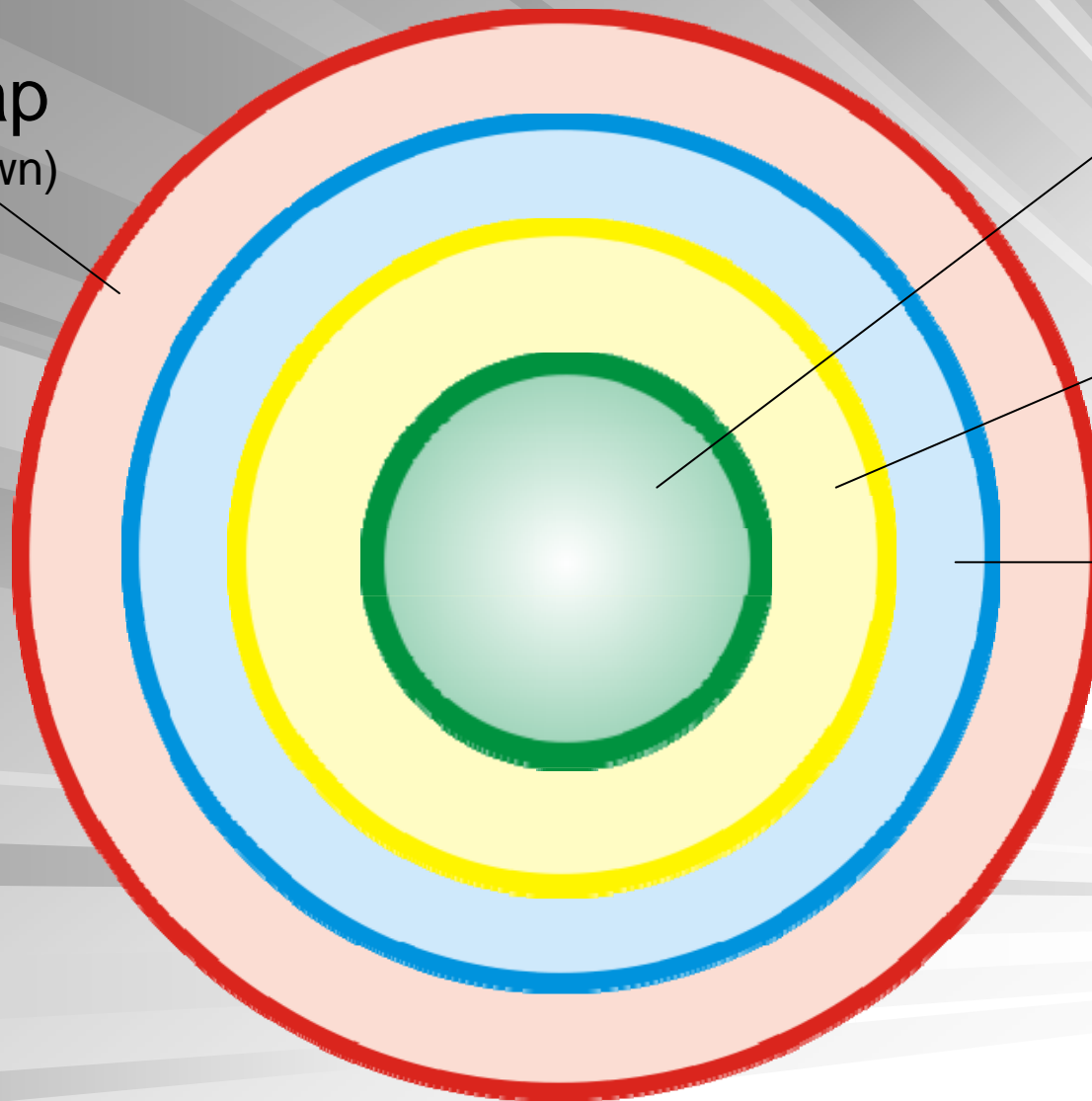
Data Components of the Tax Base

Data Gap
(The Unknown)

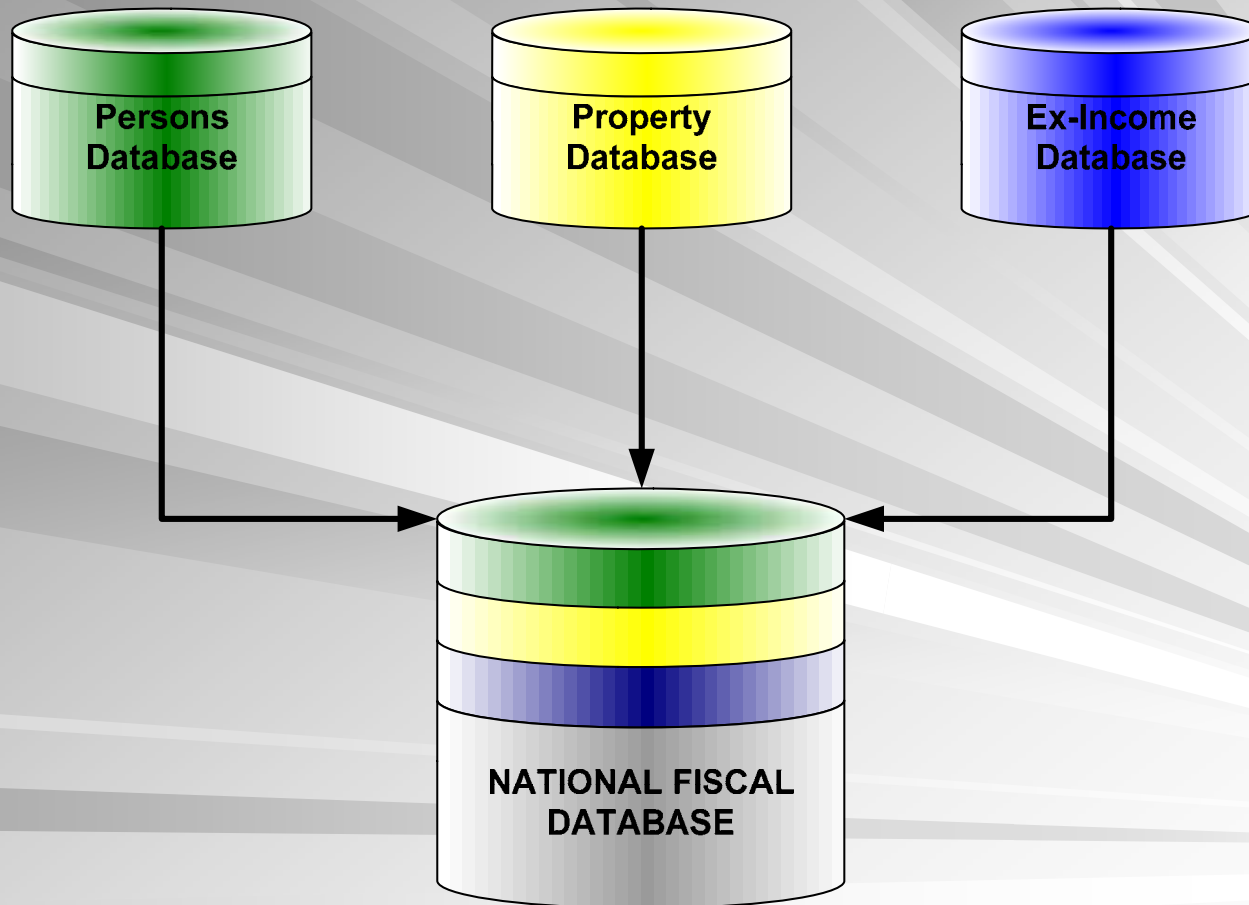
Persons

Property

Ex-
Income



National Fiscal Database



The Persons' Database sources

1a = Immigration

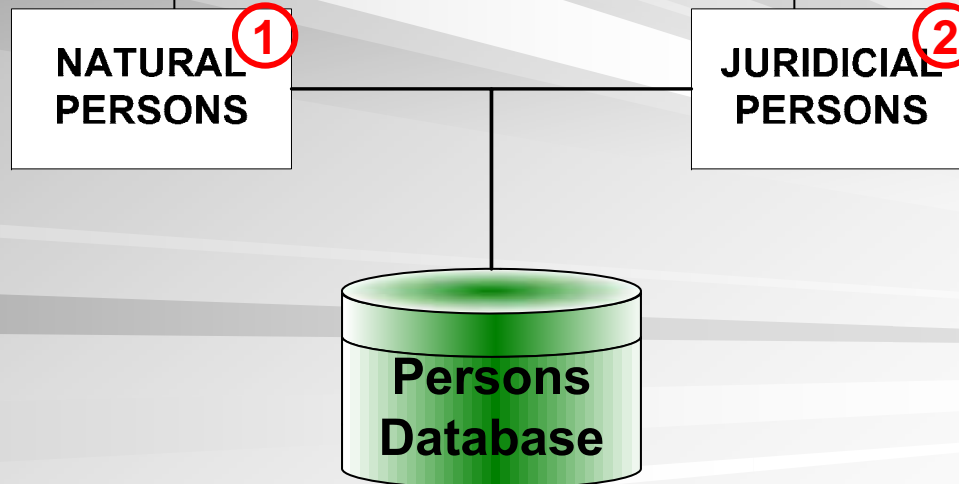
1b = Tax Department

1c = Births, Deaths & Marriages

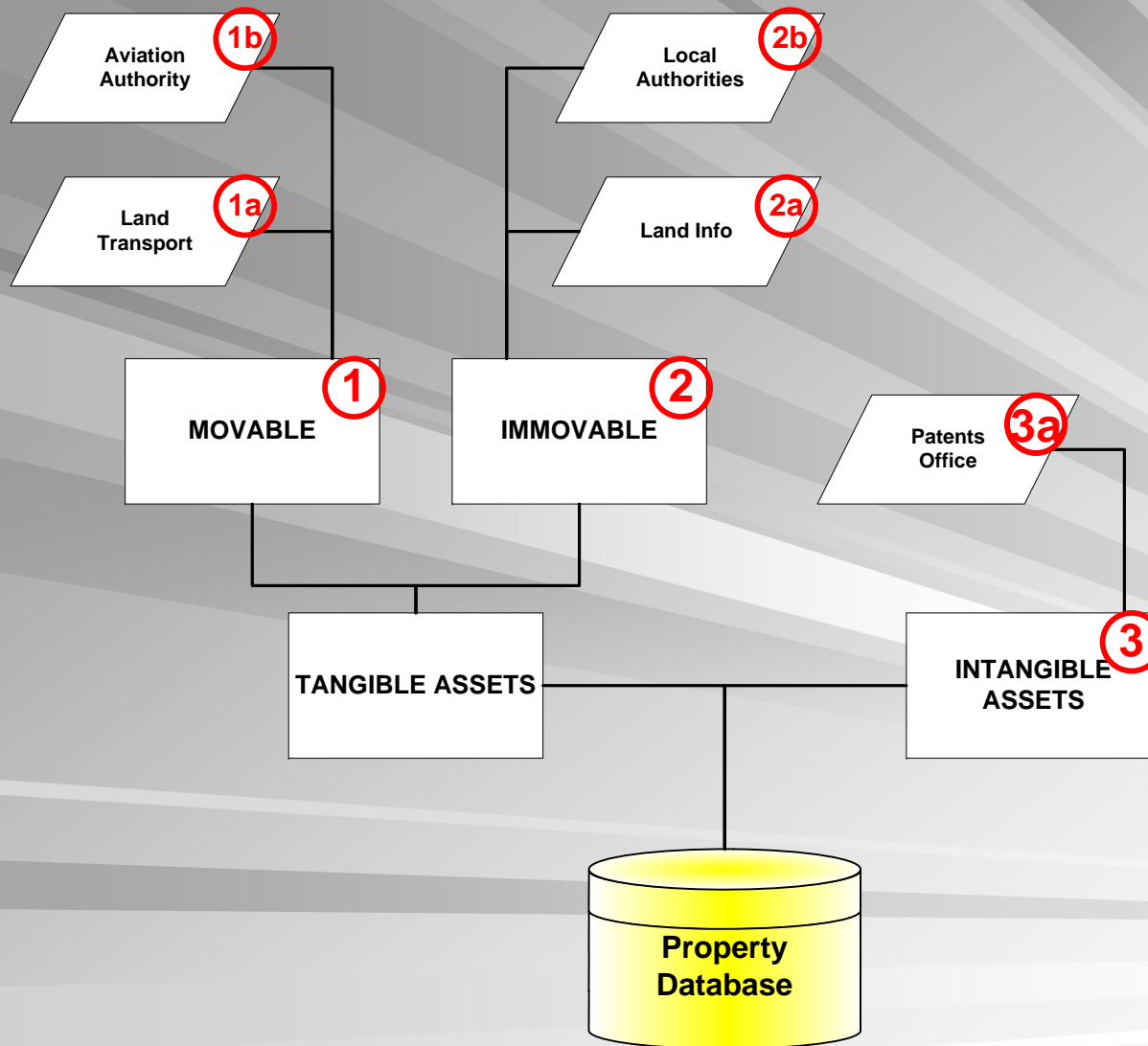
2a = Partnerships and Trusts

2b = Government Institutions

2c = Companies Office



The Property Database Sources



1 = Movable

1a = Land Transport

1b = Aviation Authority

2 = Immovable

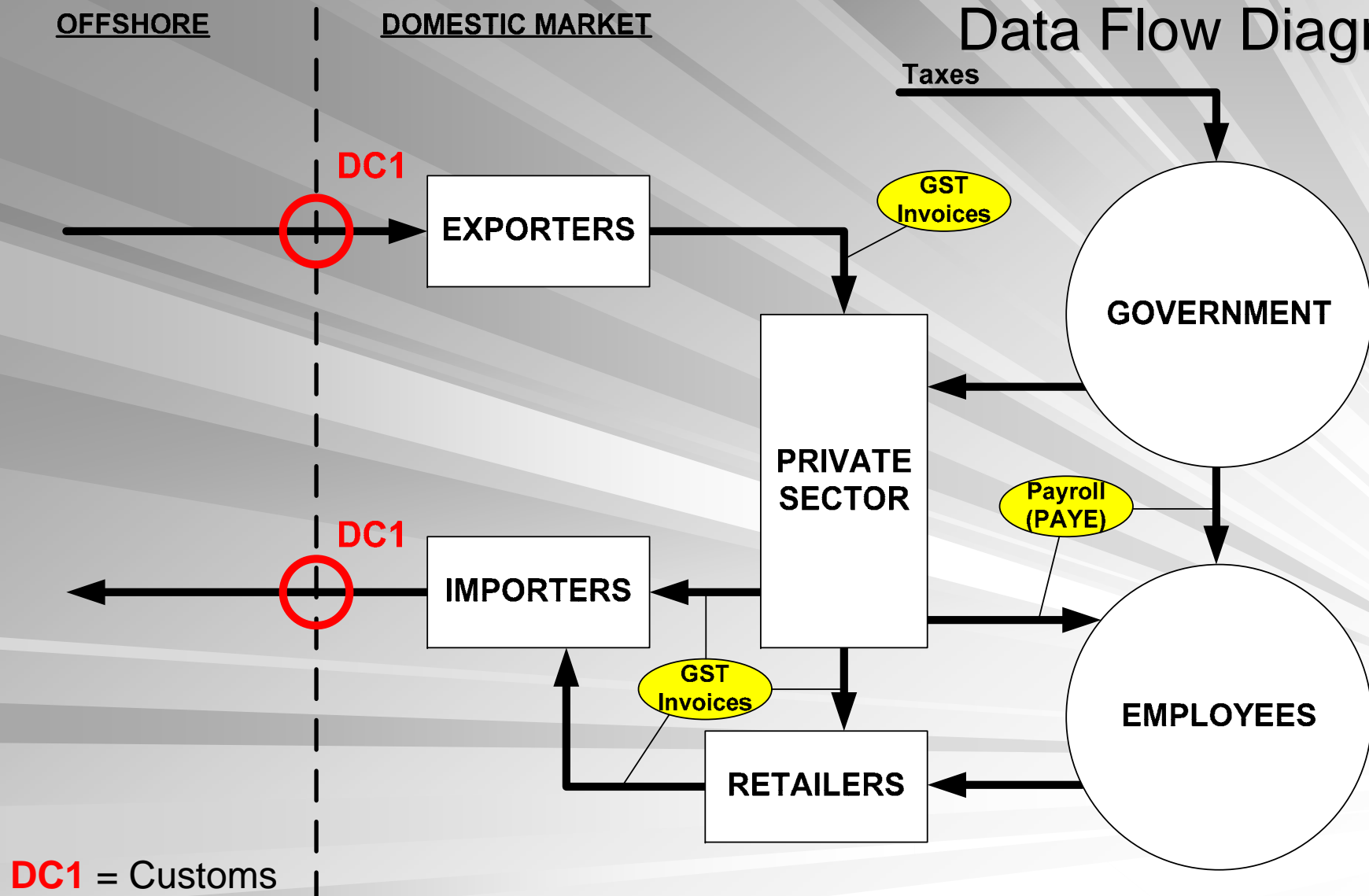
2a = Land Info

2b = Local Authorities

3a = Patents office

Expenditure and Income Streams

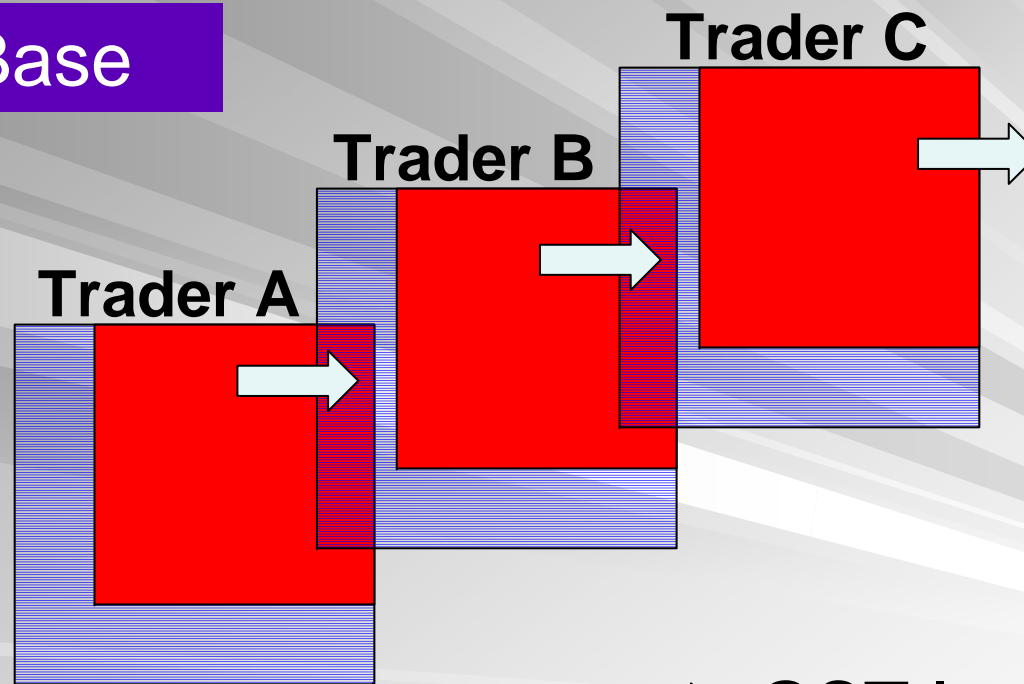
Data Flow Diagram



Taxpayer Network – Supply chain

Market Base

Supplier Base



→ GST Invoices
(Transactional data)

Trading Network of Trader 'X'

SUPPLIERS

CUSTOMERS

1

2

3

4

PURCHASES

**TRADING
STOCK**

1

2

3

4

5

6

SALES



Taxpayer Modelling and Revenue Estimates



Balance Sheet of AAA Properties Ltd

Fixed Assets	Trade Name	Title Reference
1. Property A	Akl Building	#3445-56763
2. Property B	Chch Tower	#7735-79428

Taxpayer Modelling and Revenue Estimates

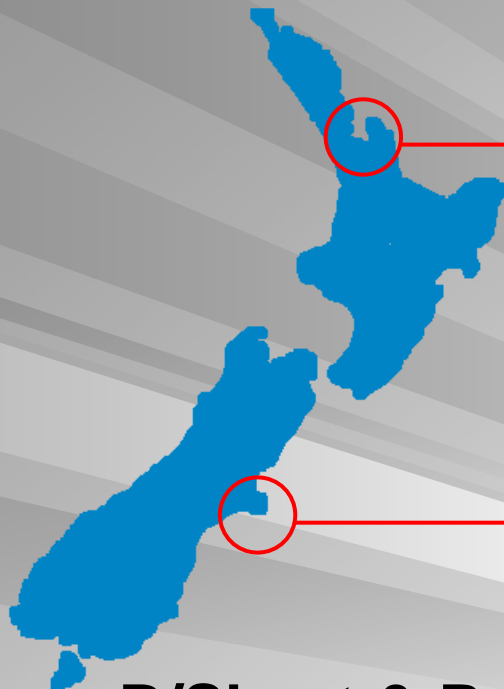


Balance Sheet

(P & L a/c)

Fixed Assets	Letable Area	MV / M ²	Est. Revenue
1. Property A	1060M ²	\$2,000	\$2.1M
2. Property B	4550M ²	\$1,250	\$5.7M

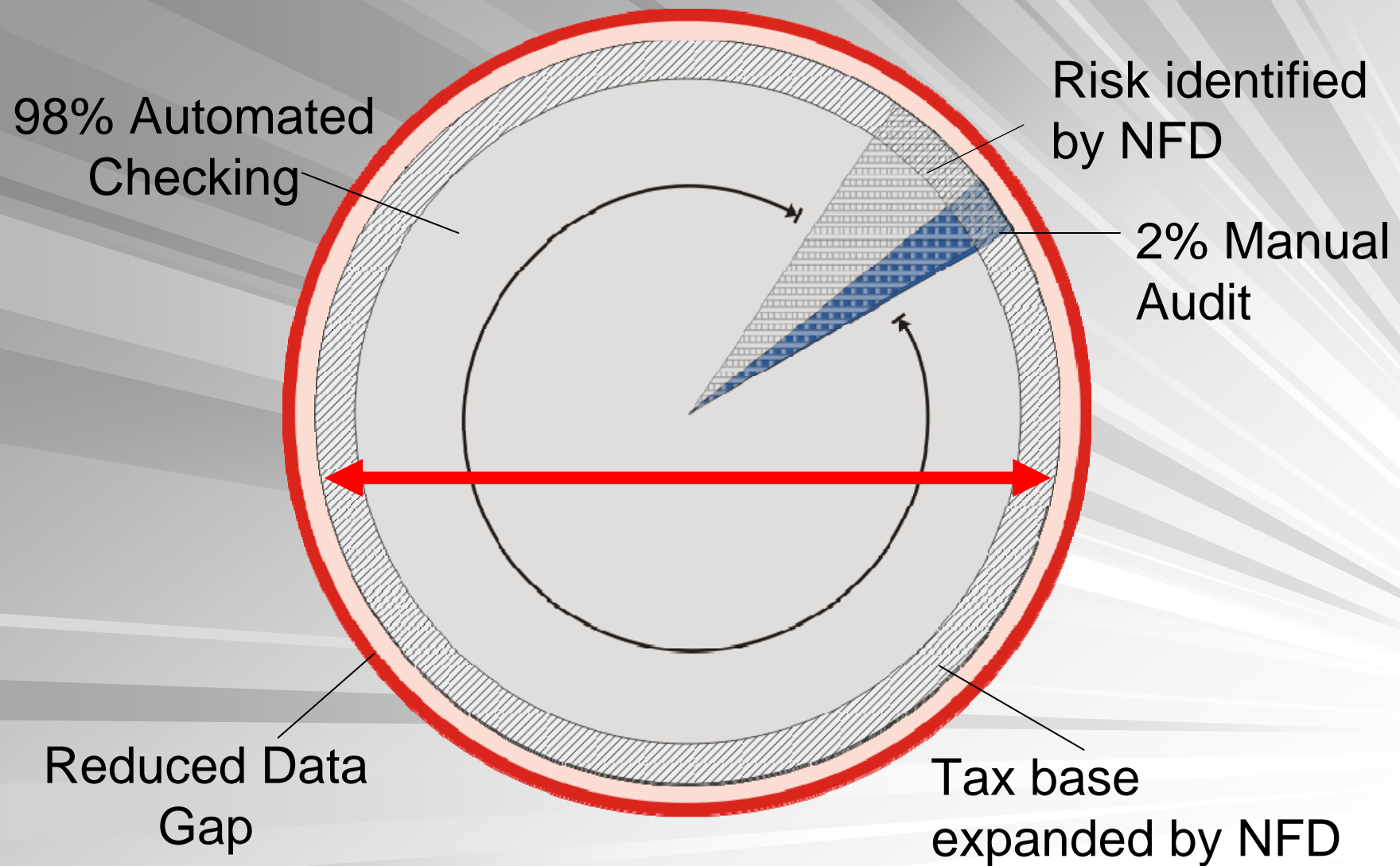
Taxpayer Modelling and Revenue Estimates



B/Sheet & P & L a/c NZ

Fixed Assets	Letable Area	Est. Revenue (P&L)
1. Auckland	1060M ²	\$2.1M
2. Christchurch	4550M ²	\$5.7M
TOTAL	5610M²	\$7.8M

Future annual Tax Collections



KEY WORDS

21st Century

■ TRANSPARENCY

■ TRUST